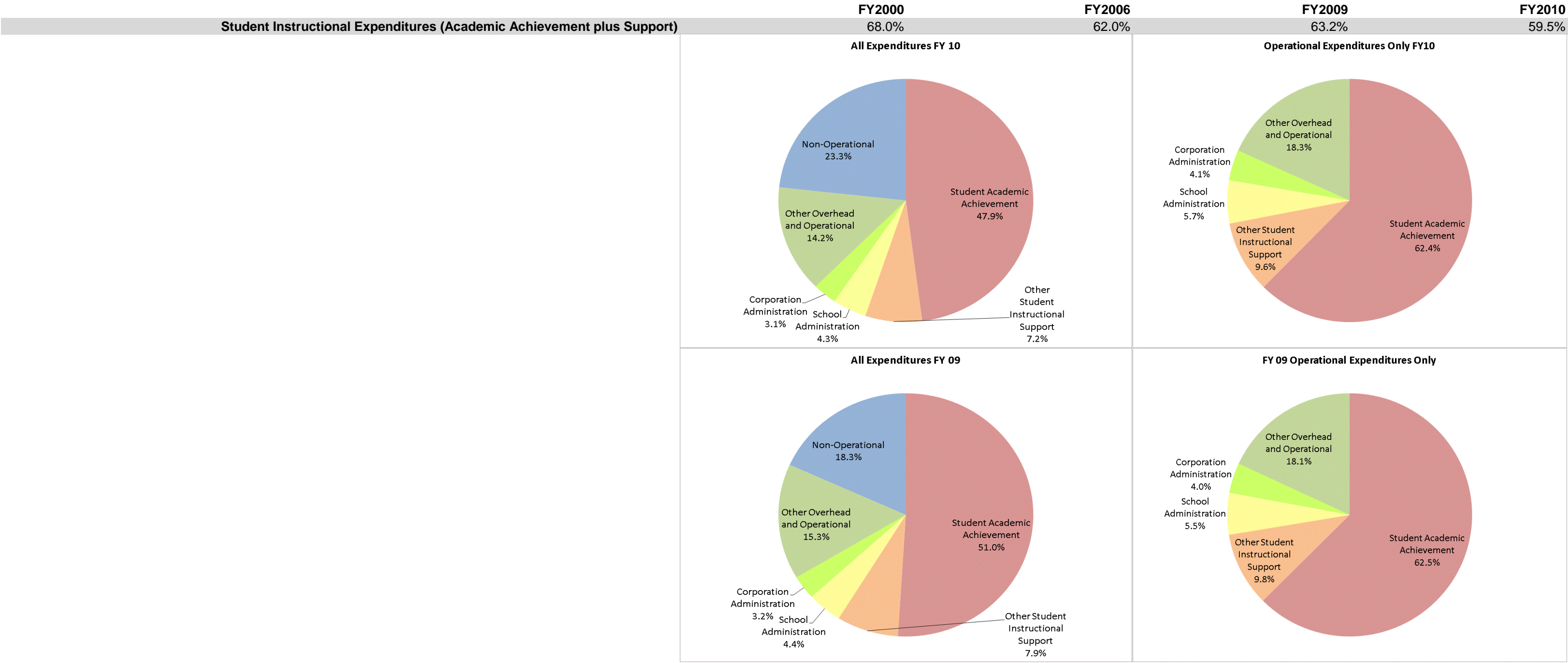


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Community Schools of Frankfort (1170)

Community Schools of Frankfort (1170)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$12,297,987	59.0%	\$15,615,013	52.6%	\$17,839,591	51.0%	\$17,547,834	47.9%
Student Instructional Support	\$1,887,191	9.1%	\$2,786,600	9.4%	\$4,284,071	12.2%	\$4,215,112	11.5%
Overhead and Operational	\$4,151,935	19.9%	\$5,714,495	19.3%	\$6,471,806	18.5%	\$6,322,508	17.3%
Nonoperational	\$2,515,062	12.1%	\$5,544,348	18.7%	\$6,385,946	18.3%	\$8,516,291	23.3%
Grand Total	\$20,852,176		\$29,660,455		\$34,981,414		\$36,601,745	



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Community Schools of Frankfort (1170)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010 10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11050 Regular Programs; Full Day Kindergarten	\$0	\$73,260	\$120,816	\$139,218	90%	15%
	11100 Regular Programs; Elementary	\$3,907,769	\$4,337,393	\$5,972,918	\$5,845,051	50%	-2%
	11200 Regular Programs; Middle/Junior High	\$1,878,281	\$1,958,151	\$2,836,489	\$2,869,335	53%	1%
	11300 Regular Programs; High School	\$2,100,913	\$2,101,509	\$3,091,561	\$3,316,131	58%	7%
	11350 Regular Programs; High School; Academic Honors Diploma	\$26,400	\$0	\$0	\$0	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$12,771	\$13,477	\$9,801	-23%	-27%
	11450 Vocational Education; Consumer and Homemaking	\$49,255	\$39,410	\$111,325	\$102,076	107%	-8%
	11470 Vocational Education; Business Education	\$27,684	\$44,244	\$65,653	\$67,481	144%	3%
	11480 Vocational Education; Industrial Education A	\$34,934	\$53,639	\$101,062	\$105,367	202%	4%
	11590 Other Vocational Education Programs	\$0	\$21,050	\$0	\$0	-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$10,371	\$51,103	\$48,029	363%	-6%
	12110 Gifted And Talented; Gifted and Talented	\$45,361	\$62,251	\$117,387	\$116,415	157%	-1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$263,685	\$352,072	\$460,224	\$520,651	97%	13%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$179,666	\$268,226	\$506,772	\$395,499	120%	-22%
	12310 Physical Impairment; Orthopedic Impairment	\$46,582	\$162,627	\$0	\$0	-100%	-100%
	12340 Physical Impairment; Hearing Impairment	\$26,193	\$191,787	\$61,506	\$75,026	186%	22%
	12350 Physical Impairment; Homebound	\$9,827	\$18,894	\$21,720	\$14,854	51%	-32%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$179,223	\$376,428	\$378,159	111%	0%
	12510 Culturally Different; Communication Disorders	\$130,951	\$190,090	\$50,285	-\$4,050	-103%	-108%
	12520 Culturally Different; Compensatory	\$0	\$397	\$10,465	\$0	-100%	-100%
	12610 Learning Disability	\$490,311	\$844,171	\$1,031,690	\$964,765	97%	-6%
	12810 Special Education Preschool	\$121,400	\$174,608	\$365,616	\$357,468	194%	-2%
	12900 Other Special Programs	\$24,139	\$49,133	\$34,597	\$35,017	45%	1%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$67,318	\$84,982	\$117,662	\$108,495	61%	-8%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$43,735	\$0	\$0	-100%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,000	\$169	\$0	\$0	-100%	-100%
	14100 Summer School Programs; Elementary	\$73,908	\$0	\$0	\$0	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$576	\$0	\$0	\$0	-100%	
	14300 Summer School Programs; High School	\$30,617	\$32,466	\$37,811	\$42,710	39%	13%
	16100 Remediation Testing	\$101,328	\$7,900	\$0	\$0	-100%	-100%
	16200 Preventive Remediation	\$0	\$286,094	\$255,690	\$230,518	-19%	-10%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$8,000		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$98,375	\$48,425	\$110,729	\$103,755	5%	-6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$124,729	\$164,039	\$219,653	\$216,335	73%	-2%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$960	\$1,486		55%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$645	\$0	\$0	-100%	
	22110 Improvement of Instruction; Service Area Direction	\$27,420	\$15,124	\$64,664	\$80,647	194%	25%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$40,702	\$2,364	\$929	\$6,065	-85%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$210,183	\$469,519	\$635,415	202%	35%
	22220 Library/Media Services; School Library	\$306,638	\$327,037	\$403,530	\$395,379	29%	-2%
	22230 Library/Media Services; Audiovisual	\$13,333	\$490	\$500	\$355	-97%	-29%
	22240 Library/Media Services; Educational Television	\$1,382	\$538	\$555	\$829	-40%	49%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$202,206	\$93,194		-54%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$230,731	\$264,517	\$554,091	\$244,203	6%	-56%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,036	\$340	\$0	\$0	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$50,000	\$0	\$24,157	-52%	
	26497 2007 Account Code - Teachers Retirement Fund	\$261,323	\$700,574	\$0	\$0		
Student Academic Achievement Total		\$10,752,766	\$13,384,899	\$17,839,591	\$17,547,834	63%	31%
Student Instructional Support							
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$264	\$5,048		> 500%
	21220 Guidance Services; Counseling Services	\$384,852	\$403,607	\$608,622	\$587,647	53%	-3%
	21230 Guidance Services; Appraisal Services	\$0	\$0	\$2,845	\$4,250		49%
	21290 Guidance Services; Other Guidance Services	\$6,258	\$472	\$0	\$0	-100%	-100%
	21320 Health Services; Medical Services	\$1,936	\$3,398	\$1,088	\$585	-70%	-46%
	21330 Health Services; Dental Services	\$0	\$4,125	\$0	\$75	-98%	
	21340 Health Services; Nurse Services	\$142,246	\$197,177	\$294,067	\$245,729	73%	-16%
	21390 Health Services; Other Health Services	\$8,966	\$0	\$0	\$0	-100%	
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$296,399	\$327,790		11%
	21420 Psychological Testing	\$137,453	\$267,810	\$369,902	\$273,391	99%	-26%
	21430 Psychological Counseling	\$0	\$4,000	\$3,870	\$3,765	-6%	-3%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$282,093	\$333,884		18%



School Corporation Expenditures by Expenditure Type  
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Community Schools of Frankfort (1170)

Student Instructional Category		Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
		21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$147,651	\$171,402			16%
		21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$199,428	\$149,424			-25%
		21810 Special Education Administration; Service Area Direction	\$195,634	\$280,412	\$280,440	\$234,013	20%	-17%	-17%
		21890 Special Education Administration; Other Special Education Administration	\$0	\$1,604	\$260,878	\$305,178		> 500%	17%
		24100 Office of The Principal	\$751,357	\$1,193,306	\$1,535,516	\$1,572,930	109%	32%	2%
		24900 Other Support Services, School Administration	\$16,991	\$1,288	\$1,009	\$0	-100%	-100%	-100%
Student Instructional Support Total			\$1,645,694	\$2,357,199	\$4,284,071	\$4,215,112	156%	79%	-2%
Overhead and Operational									
		23110 Board of Education; Service Area Direction	\$0	\$18,291	\$66,665	\$46,920		157%	-30%
		23120 Board of Education; Service Area Assistants	\$34,774	\$64,167	\$2,930	\$2,118	-94%	-97%	-28%
		23150 Board of Education; Legal Services	\$500	\$528	\$0	\$0	-100%	-100%	
		23160 Board of Education; Promotion Expenses	\$2,907	\$2,275	\$1,608	\$3,879	33%	71%	141%
		23210 Executive Administration; Office of The Superintendent	\$158,725	\$329,555	\$284,934	\$345,878	118%	5%	21%
		23220 Executive Administration; Community Relations	\$0	\$50	\$0	\$0		-100%	
		23290 Executive Administration; Other Executive Administration Services	\$20,304	\$21,081	\$62,954	\$63,114	211%	199%	0%
		25110 Fiscal Services; Office of The Business Manager	\$56,850	\$93,397	\$108,080	\$114,020	101%	22%	5%
		25160 Fiscal Services; Financial Accounting	\$131,268	\$212,577	\$233,621	\$207,395	58%	-2%	-11%
		25191 Other Fiscal Services; Refund of Revenue	\$8,026	\$354	\$30,749	\$8,402	5%	> 500%	-73%
		25192 Other Fiscal Services; Petty Cash	\$250	\$250	\$1,740	\$1,150	360%	360%	-34%
		25193 Other Fiscal Services; Printed Forms	\$4,140	\$3,468	\$5,133	\$6,220	50%	79%	21%
		25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$3,738	\$5,468			46%
		25400 Planning, Research, Development and Evaluation	\$2,049	\$3,285	\$3,340	\$1,625	-21%	-51%	-51%
		25750 Personnel Services; Health Services	\$753	\$1,121	\$945	\$450	-40%	-60%	-52%
		25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$307,757	\$318,762			4%
		25920 Ditch Assessments	\$0	\$0	\$358	\$404			13%
		26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,652,650	\$2,175,882	\$2,684,088	\$2,567,823	55%	18%	-4%
		26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$53,441	\$1,246	\$2,891	\$2,360	-96%	89%	-18%
		26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$158,876	\$176,323	\$147,064	\$115,458	-27%	-35%	-21%
		26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,714	\$1,276	\$0	\$0			
		26499 2007 Account Code - Other	\$0	\$27,376	\$0	\$0			
		26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$24,287	\$75,285	\$16,909	\$16,166	-33%	-79%	-4%
		26700 Operation and Maintenance of Plant Services; Insurance	\$56,920	\$153,348	\$141,397	\$329,854	480%	115%	133%
		27010 Student Transportation; Service Area Direction	\$36,305	\$30,891	\$39,453	\$39,493	9%	28%	0%
		27100 Student Transportation; Vehicle Operation	\$258,303	\$370,630	\$496,724	\$485,776	88%	31%	-2%
		27200 Student Transportation; Monitoring Services	\$1,242	\$7,884	\$3,528	\$8,005	> 500%	2%	127%
		27300 Student Transportation; Vehicle Servicing and Maintenance	\$133,486	\$236,288	\$250,047	\$276,611	107%	17%	11%
		27400 Student Transportation; Purchase of School Buses	\$82,878	\$177,752	\$270,467	\$83,159	0%	-53%	-69%
		27500 Student Transportation; Insurance on Buses	\$33,966	\$0	\$0	\$0	-100%		
		27900 Student Transportation; Other Student Transportation Services	\$13,469	\$0	\$0	\$0	-100%		
		27910 Student Transportation; Bus Driver Training	\$0	\$1,407	\$792	\$413		-71%	-48%
		31100 Food Services Operations; Service Area Direction	\$32,628	\$52,951	\$87,846	\$87,413	168%	65%	0%
		31200 Food Services Operations; Food Preparation and Dispensing	\$878,641	\$998,544	\$1,215,044	\$1,183,507	35%	19%	-3%
		31900 Other Food Services	\$28,310	\$25,828	\$1,004	\$667	-98%	-97%	-34%
Overhead and Operational Total			\$3,868,661	\$5,263,309	\$6,471,806	\$6,322,508	63%	20%	-2%
Nonoperational									
		33100 Community Service Operations; Direction of Community Services	\$370	\$10,522	\$9,179	\$8,450	> 500%	-20%	-8%
		33200 Community Recreation	\$0	\$32	\$0	\$0		-100%	
		33400 Athletic Coaches	\$230,629	\$282,601	\$335,610	\$342,694	49%	21%	2%
		33910 High School Band Uniforms	\$0	\$2,096	\$4,234	\$2,576		23%	-39%
		41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$382,926	\$0	\$0		-100%	
		43000 Facilities Acquisition and Construction; Professional Services	\$11,114	\$4,673	\$3,430	\$4,180	-62%	-11%	22%
		44000 Facilities Acquisition and Construction; Educational Specifications Development	\$12,500	\$0	\$0	\$0	-100%		
		45100 Building Acquisition, Construction and Improvements	\$205,138	\$2,063,539	\$478,623	\$271,683	32%	-87%	-43%
		45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$122,389	\$122,389	\$122,389		0%	0%
		45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,000	\$7,200	\$11,400	\$7,800	56%	8%	-32%
		46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,773	\$0	\$0	\$0	-100%		
		47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$144,087	\$455,811	\$1,139,216	\$504,605	250%	11%	-56%
		49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,896	\$14,260	\$95,687	\$608,580	> 500%	> 500%	> 500%
		51100 Debt Services; Principal on Debt; Bonds	\$0	\$730,000	\$1,570,000	\$1,650,000		126%	5%
		51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$2,457,517			
		52100 Debt Services; Interest on Debt; Bonds	\$0	\$458,123	\$2,045,803	\$1,980,743		332%	-3%
		53100 Debt Services; Lease Rental; Buildings ; Principal	\$862,388	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type  
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Community Schools of Frankfort (1170)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$61,359	\$0	\$0		-100%	
	54100 Veterans' Memorial Fund; Principal	\$13,975	\$12,101	\$0	\$0	-100%	-100%	
	54200 Common School Fund; Principal	\$887,416	\$874,302	\$570,375	\$555,075	-37%	-37%	-3%
	59100 Other Debt Services Obligations; Registrars Fee	\$77,279	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$1,096	\$0	\$0	\$0	-100%		
Nonoperational Total		\$2,477,661	\$5,481,935	\$6,385,946	\$8,516,291	244%	55%	33%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$141,229	\$144,761	\$0	\$0			
	26492 2007 Account Code - Social Security	\$971,736	\$1,150,264	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$73,310	\$72,774	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$753,663	\$1,491,426	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$4,438	\$8,673	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$163,017	\$305,214	\$0	\$0			
Prorated By Fund Total		\$2,107,394	\$3,173,113	\$0	\$0			